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March 27, 2015

### Via Electronic Filing

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities & Transportation Commission

1300 S. Evergreen Pk. Dr. S.W.

P. O. Box 47250

Olympia, WA 98504-7250

Re: Investigation of Possible Ratemaking Mechanisms to Address Utility Earnings Attrition, **Docket U-150040**

Dear Mr. King:

 Enclosed for filing in the above-captioned proceeding, please find the Comments of the Industrial Customers of Northwest Utilities.

 Thank you for your assistance. If you have any questions, please do not hesitate to call.

 Sincerely,

 */s/ Jesse O. Gorsuch*

 Jesse O. Gorsuch

Enclosure